

State of Kansas  
Special District

2021

## CERTIFICATE

To the Clerk of Phillips County, State of Kansas

We, the undersigned, officers of


Fire District #1

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021	Page No. 2			
Allocation MVT, RVT, 16/20M Vehicle Tax	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	19-3601	147,242	47,962	19416
Special Equipment		30,322		
	7			
<b>Totals</b>	XXXXXXXXXX	177,564	47,962	19416
Budget Summary	8			
Neighborhood Revitalization Rebate				
Resolution required? Notice of the vote to adopt required to be published?		No	Nov. 1, 2020 Total Assessed Valuation	

Assisted by:  
Mapes & Miller LLPAddress:  
PO Box 266  
Phillipsburg, KS 67661  
Email:

Attest: 10-22, 2020

  
County Clerk

Governing Body

See Summary of Significant Assumptions. No assurance is provided.

Fire District #1  
Phillips County

State of Kansas  
Special District  
2021

### Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 46,942
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 46,942

### 2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 78,843	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ 1,717,830	
5b. Personal property 2019	- 2,173,512	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020:	12,574	
7. Total valuation adjustment (sum of 4, 5c, 6)	91,417	
8. Total estimated valuation July, 1, 2020	24,639,550	
9. Total valuation less valuation adjustment (8 minus 7)	24,548,133	
10. Factor for increase (7 divided by 9)	0.00372	
11. Amount of increase (10 times 3)		+ \$ 175
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 47,117
13. Debt service levy in this 2021 budget		0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		47,117
15. Consumer Price Index for all urban consumers for calendar year 2019		0.018
16. Consumer Price Index adjustment (3 times 15)		\$ 845
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 47,962

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Summary of Significant Assumptions. No assurance is provided.

State of Kansas  
Special District

Fire District #1  
Phillips County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021			
		MVT	RVT	16/20M Veh	Watercraft
General	46,942	2,431	74	675	13
		0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	46,942	2,431	74	675	13

County Treas Motor Vehicle Estimate

2,431

County Treas Recreational Vehicle Estimate

74

County Treas 16/20M Vehicle Estimate

675

County Treas Commercial Vehicle Tax Estimate

384

County Treas Watercraft Tax Estimate

13

MVT Factor 0.05179

RVT Factor 0.00158

16/20M Factor 0.01438

Comm Veh Factor 0.00818

Watercraft Factor 0.00028

See Summary of Significant Assumptions. No assurance is provided.

State of Kansas  
Special DistrictFire District #1  
Phillips County

2021

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Special Equipment	General	-	10,000	28,371	19-3612c
<b>Totals</b>		0	10,000	28,371	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	10,000	28,371	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

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State of Kansas  
Special District

2021

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
NONE							
<b>Total</b>					0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

See Summary of Significant Assumptions. No assurance is provided.

Fire District #1

Phillips County

State of Kansas  
2021  
Special District**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	136,038	113,483	50,249
Receipts:			
Ad Valorem Tax	32,553	46,942	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	600	600	600
Motor Vehicle Tax	1,773	1,800	2,431
Recreational Vehicle Tax	57	60	74
16/20M Vehicle Tax	791	800	675
Commercial Vehicle Tax	413	450	384
Watercraft Tax	13	14	13
LAVTR			0
Mutual Aid		5,000	5,000
Transfer from Special Equipment		10,000	28,371
Donations & Gifts		10,000	10,000
Sale of Equipment		2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	250		
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>36,450</b>	<b>77,666</b>	<b>49,548</b>
<b>Resources Available:</b>	<b>172,488</b>	<b>191,149</b>	<b>99,797</b>
Expenditures:			
City of Phillipsburg	31,762	33,000	35,000
Bond	244	400	400
Capital Outlay	26,167	100,000	101,987
Contractual	832	2,000	4,000
Commodities		5,000	5,000
Cash Forward (2021 column)			
Miscellaneous		500	855
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>59,005</b>	<b>140,900</b>	<b>147,242</b>
Unencumbered Cash Balance Dec 31	113,483	50,249	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	170,833	180,255	147,242
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			147,242
Tax Required			47,445
Delinquent Comp Rate: 1.1%			517
Amount of 2020 Ad Valorem Tax			47,962

See Summary of Significant Assumptions. No assurance is provided.

Fire District #1

Phillips County

State of Kansas  
2021  
Special District**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Equipment</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	37,371	38,222	29,222
Receipts:			
Interest on Idle Funds	851	1,000	1,100
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>851</b>	<b>1,000</b>	<b>1,100</b>
<b>Resources Available:</b>	<b>38,222</b>	<b>39,222</b>	<b>30,322</b>
Expenditures:			
Transfer to General Fund		10,000	30,322
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>10,000</b>	<b>30,322</b>
Unencumbered Cash Balance Dec 31	38,222	29,222	0
2019/2020/2021 Budget Authority Amount:	22,898	28,371	30,322

Adopted Budget <b>0</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount:	0	0	0

See Summary of Significant Assumptions. No assurance is provided.



## NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2021

The governing body of

**Fire District #1**  
Phillips County

will meet on August 11, 2020 at 8:00 P.M. at The Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at Phillipsburg Fire House and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	59,005	1.973	140,900	1.906	147,242	47,962	1.947
Special Equipment			10,000		30,322		
Totals	59,005	1.973	150,900	1.906	177,564	47,962	1.947
Less: Transfers	0		10,000		28,371		
Net Expenditures	59,005		140,900		149,193		
Total Tax Levied	44,813		46,942		xxxxxxxxxxxxxxx		
Assessed Valuation	22,714,992		24,630,906		24,639,550		

## Outstanding Indebtedness.

Jan 1,	2018	2019	2020
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Treasurer

See Summary of Significant Assumptions. No assurance is provided.

Page No. 8



## Fire District #1

Summary of Significant Assumptions  
Year Ending December 31, 2021

## Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of management's knowledge and belief, the District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 14, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

## Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

- a. Budgeted property tax revenues for 2021 are based on estimates provided by the County Treasurers, and the property evaluation provided by the County Clerks.
- b. Other 2021 budgeted receipts are deemed to be similar to prior years with increases

Expenditures –

- a. Other 2021 budgeted expenditures are deemed to be similar to prior years with increases
- b. No major projects are anticipated for 2021 at this time.
- c. There will not be any catastrophic events or circumstances beyond the District's control that would affect the above assumptions.



cal improvements such as utilizing passing lanes rather than 4-lane expressways where applicable. New partnership programs (Cost Share, Local Bridge) between the State and local governments to address more needs are an important new part of the program. IKE also includes investments in broadband and new technologies. The program will continue multimodal transportation with public transit, aviation, short-line rail and bike/pedestrian programs. According to KDOT, 18 T-WORKS projects remain and are in the works to be finished. Senate District #36 covers three of the six districts in Kansas. More information can be found at [www.ksdot.org](http://www.ksdot.org)

**LAW ENFORCEMENT MEMORIAL** The Annual Law Enforcement Memorial service was held at the Statehouse on May 2nd & 3rd at the Kansas Law Enforcement Memorial located on the

ary 11, 2021, when we will be back in our offices at the Capital in Topeka. Over the summer and fall, I can be reached at my legislative email at [elaine.bowers@senate.ks.gov](mailto:elaine.bowers@senate.ks.gov) or my work email [elaine@concordia-automart.com](mailto:elaine@concordia-automart.com). My work address in Concordia is 212 E. 6th St., Concordia, KS 66901 and if you are in Concordia, drop by. My daytime work number is 785 243-3325x2 or email me questions, concerns or ideas for legislative bills for the next session. It is an honor to serve you in the 36th Kansas Senate District and please feel free to contact me anytime.

Senator Elaine Bowers  
Kansas State Capitol Building  
Room 223-E  
300 SW 10th St.  
Topeka, KS 66612  
[elaine.bowers@senate.ks.gov](mailto:elaine.bowers@senate.ks.gov)  
[elaine@concordiaautomart.com](mailto:elaine@concordiaautomart.com)  
785 243-3325x 2 or 785 296-7389

her startling shoulder stand, running them at full speed, dropping into an upside-down position between two of the four ponies. But, for the exciting climax to her act, she uses all five ponies, straddling them gracefully, wildly racing them around the arena, and jumping the ponies over a three-and-a-half-foot hurdle, a feat as beautiful as it is exciting."

She comes from a long line of trick riders, so she probably had this in her genes! "Wanda's capabilities are numerous - including back bends, reverse cruppers, and even double vaulting." In 1952 Wanda was also the only feature performer that returned after appearing in former years, attesting to her popularity at the Phillipsburg Rodeo. May

everyone be safe and enjoy the 2020 Rodeo!

Theo Keesee, our summer intern,

## PUBLIC NOTICE

(First published in The Advocate, Thursday, July 30, 2020) It

### NOTICE OF BUDGET HEARING

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Fire District #1  
Phillips County

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Total Tax Levied	44,813		46,942		XXXXXXXXXXXXXXX		
Assessed Valuation	22,714,992		24,630,906		24,639,550		

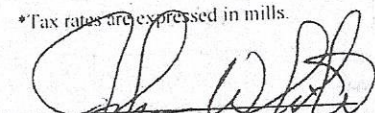
#### Outstanding Indebtedness.

	2018
Jan 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	0

	2019
Jan 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	0

	2020
Jan 1,	0
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Pur. Princ.	0
Total	0

\*Tax rates are expressed in mills.

  
Treasurer

7-24-2020

## PUBL

First published  
Advocate, Thu

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